

**THE PERCEPTION OF THE SKILLS REQUIRED AND DISPLAYED BY
MANAGEMENT ACCOUNTANTS TO MEET FUTURE CHALLENGES**

by

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Ek verklaar hiermee dat **THE PERCEPTION OF THE SKILLS REQUIRED AND DISPLAYED
BY MANAGEMENT ACCOUNTANTS TO MEET FUTURE CHALLENGES** my eie werk is en
dat ek aile bronne wat ek gebruik of aangehaal het deur middel van volledige verwysings
aangedui en erken het.

HANDTEKENING (MEV V L BOTES)

DATUM

ABSTRACT

In the 21st century change is inevitable and management accounting has not been immune to the changing business environment. The morphogenic change, has been brought about because of three distinctly identifiable drivers of change namely rapidly advancing communications and information technology, the onslaught of globalisation and an increased emphasis on the knowledge worker in organisations.

Questions have been raised by business leaders about management accountants ability to keep pace with the challenges, as well as higher education's ability to provide graduate management accountants with the required skills for the new business environment.

A triangulation method was used to conduct an investigation into the perception of the skills required and acquired by South African management accountants to meet the challenges of the changing business environment. As the fundamental nature of the study implied performance measurement, a balanced scorecard was employed to report on and measure if academia is delivering what practice wants.

The study found that tertiary management accounting education has been slow to adopt the changes of the business environment and that a gap does indeed exist between what practice want and educators teach. Information obtained from the customer, learning and growth, internal business process and financial perspectives of the balanced scorecard was used to develop a framework for curriculum design. Academics involved in curriculum design should take note of the recommendations listed in this research in order to ensure that qualifications remain relevant to an ever-changing business environment.

Key terms: Morphogenic change; management accounting skills; advancing communications; information technology; globalisation; balanced scorecard; new business environment; framework for curriculum design.

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